

Earned Income for the EIC

Includes:	Does not include:
<p>Taxable wages, salaries, and tips</p> <p>Union strike benefits</p> <p>Taxable long-term disability benefits received prior to minimum retirement age</p> <p>Net earnings from self-employment</p> <p>Gross income of a statutory employee</p>	<p>Interest and dividends</p> <p>Social security and railroad retirement benefits</p> <p>Welfare benefits</p> <p>Workfare payments</p> <p>Pensions or annuities</p> <p>Veteran's benefits (including VA rehabilitation payments)</p> <p>Workers' compensation benefits</p> <p>Alimony</p> <p>Child Support</p> <p>Nontaxable foster care payments</p> <p>Unemployment compensation</p> <p>Taxable scholarship or fellowship grants that are not reported on Form W-2</p> <p>Earnings for work performed while an inmate at a penal institution</p> <p>Salary deferrals (for example, under a 401(k) or 403(b) plan or the Federal Thrift Savings Plan)</p> <p>Combat zone excluded pay (box 12, code Q of Form W-2)</p> <p>Basic housing and subsistence allowances for the U.S. Military (box 12, code Q of Form W-2)</p> <p>The value of meals or lodging provided by an employer for the convenience of the employer</p> <p>Housing allowance or rental value of a parsonage for the clergy</p> <p>Excludable dependent care benefits (line 18 of either Form 2441, Form 1040, or Schedule 2, Form 1040A)</p> <p>Salary reductions such as under a cafeteria plan</p> <p>Excludable employer-provided educational assistance benefits (may be shown in box 13 of Form W-2)</p> <p>Anything else of value received from someone for services performed, if it is not currently taxable</p>